

FILED

MAR 17 2021

U. S. DISTRICT COURT
EASTERN DISTRICT OF MO
ST. LOUIS

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

V.

ROBYN TIFFANY ROBERTS,

Defendant.

4:21CR200 HEA/JMB

INDICTMENT

The Grand Jury Charges:

COUNTS ONE THROUGH FOUR

(Misuse of a Social Security Number)

On or about the dates listed below, within the Eastern District of Missouri, the defendant,

ROBYN “TIFFANY” ROBERTS,

with the intent to deceive, and for the purpose of obtaining anything of value from another person and for any other purpose, did falsely represent a number to be the Social Security account number assigned by the Commissioner of Social Security to **ROBYN “TIFFANY” ROBERTS**, when in fact such number is not the Social Security Number assigned by the Commissioner of Social Security to **ROBYN “TIFFANY” ROBERTS**, to wit: the defendant represented the below listed Social Security Numbers to be **ROBYN “TIFFANY” ROBERTS’** for the purpose of obtaining loans or lines of credit from the below named financial institution and creditors:

COUNT	DATE	COMPANY OR CREDITOR	SSN USED
1	September 17, 2016	Neighbors Credit Union	***-**-4868
2	September 20, 2016	Mariner Finance, LLC	***-**-4868
3	October 14, 2016	Heights Financial	***-**-4868
4	November 9, 2016	Synchrony Bank	***-**-4868

All in violation of Title 42, United States Code, Section 408(a)(7)(B).

COUNTS FIVE THROUGH EIGHT

(Wire Fraud)

THE SCHEME TO DEFRAUD

1. Beginning in the 2014 tax season, Defendant Robyn “Tiffany” Roberts (Defendant), acted as a tax return preparer for “Robertz Tax Pro,” later changed to “Roberts Tax Professionals” (RTP) in the Eastern District of Missouri.

2. Defendant, as a tax preparer and owner of RTP, caused to be prepared and submitted to the Internal Revenue Service (IRS) a series of Federal income tax returns claiming refunds and tax credits in excess of or in addition to the allowable amounts of refunds and credits.

3. Defendant also prepared and filed her own federal income tax returns while operating RTP and submitting federal income tax returns to the IRS for her clients.

4. During the 2014 tax season, Roberts Tax Professionals, a.k.a. Robertz Tax Pro (RTP), used an Electronic Filing Identification Number (EFIN) assigned to S.S. and a Preparer Tax Identification Number (PTIN) assigned to Defendant. During the 2015 and 2016 tax seasons, RTP used an EFIN assigned to Y.M and a PTIN assigned to R. R.

5. Defendant used Drake accounting software at her office in St. Louis, Missouri, to prepare and electronically file federal income tax returns. Once the returns were prepared, Defendant

transmitted them to Drake's servers in North Carolina. Drake then electronically transmitted the returns to the IRS Front End Processor in Martinsburg, West Virginia.

MANNER AND MEANS

6. It was part of the scheme that Roberts, both personally and through employees of RTP, claimed business losses on the tax returns of multiple clients who had no reportable business losses during the relevant tax year(s).

7. It was further part of the scheme that Roberts, both personally and through employees of RTP, used Employer Identification Numbers (EINs) of educational institutions from a list retained in the RTP office in order to claim American Opportunity Credits, also referred to as education credits, for clients who were not attending educational institutions during the relevant tax year(s).

8. It was further part of the scheme that Roberts, both personally and through employees of RTP, used the names, addresses, and Social Security Numbers of former clients as "childcare providers" on the returns of other clients, in order to claim child and dependent care expenses for these clients, who did not use the former clients as childcare providers during the relevant tax year(s).

9. It was further part of the scheme that Roberts prepared and submitted her own federal income tax returns for 2015 and 2016, falsely claiming education credits and failing to claim any business income from RTP.

10. It was further part of the scheme that, in preparing and submitting her own federal income tax return for 2016, Roberts claimed her niece and nephew as dependents, despite not providing for their care or expenses, in order to fraudulently increase the amount of the tax refund to which she was entitled.

COUNTS FIVE AND SIX

(Wire Fraud)

11. On or about the dates set forth below, in the Eastern District of Missouri and elsewhere, defendant **ROBYN “TIFFANY” ROBERTS**, having devised and intended to devise a scheme to obtain money by means of materially false and fraudulent pretenses, representations and promises, for the purpose of executing the scheme described above, and attempting to do so, caused to be transmitted by means of wire communication in interstate commerce the signals and sounds described below for each count, each transmission constituting a separate count:

COUNT	IDENTITY OF TAX FILER	DATE OF TAX RETURN SUBMISSION
5	J.K.	January 27, 2017
6	D.K.	February 1, 2017

All in violation of Title 18, United States Code, Section 1343.

COUNTS SEVEN AND EIGHT

(Aggravated Identity Theft)

On or about the dates listed below, within the Eastern District of Missouri, the defendant,

ROBYN “TIFFANY” ROBERTS,

did knowingly possess, transfer, and use, without lawful authority, a means of identification of another person, to wit, the Social Security Numbers of the individuals listed below, knowing that the means of identification belonged to another actual person, during and in relation to the commission of the felony offense of wire fraud, Title 18, United States Code, Section 1343:

COUNT	NAME	DATE OF TAX RETURN FILING
7	L.W.	January 27, 2017

8	V.B.	February 1, 2017
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All in violation of Title 18, United States Code, Section 1028A.

COUNTS NINE THROUGH THIRTEEN

(Aiding or Assisting in the Presentation of Fraudulent Returns
under Internal Revenue Laws)

COUNT NINE

On or about February 13, 2015, in the Eastern District of Missouri, the defendant,

ROBYN “TIFFANY” ROBERTS,

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax return (Form 1040) of A.B. for the calendar year 2014, which was false and fraudulent as to material matters in that unreimbursed employee expenses of \$22,180.00 were reported on that return, whereas, as the defendant then and there well knew and believed, A.B. did not have any unreimbursed employee expenses, and A.B.’s allowable itemized deductions were substantially less than the \$21,811.00 that was reported.

In violation of Title 26, United States Code, Section 7206(2) and Title 18, United States Code, Section 2.

COUNT TEN

On or about February 22, 2016, in the Eastern District of Missouri, the defendant,

ROBYN “TIFFANY” ROBERTS,

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax return (Form 1040) of A.B. for the calendar year 2015, which was false and fraudulent as to material matters in that a business loss of \$7,216.00, unreimbursed employee expenses of \$13,667.00, and education credits of \$1,500

and \$1,000 were reported on that return, whereas, as the defendant then and there well knew and believed, A.B. did not own a business and did not have any business losses, A.B. did not have any unreimbursed employee expenses, A.B. did not attend any school in 2015, and A.B.'s allowable itemized deductions and credits were substantially less than the \$13,667.00 deductions and \$2,500.00 education credits that was reported.

In violation of Title 26, United States Code, Section 7206(2) and Title 18, United States Code, Section 2.

COUNT ELEVEN

On or about January 24, 2017, in the Eastern District of Missouri, the defendant,

ROBYN "TIFFANY" ROBERTS,

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax return (Form 1040) of A.B. for the calendar year 2016, which was false and fraudulent as to material matters in that a business loss of \$7,659.00 and an education credit of \$2,500.00 was reported on that return, whereas, as the defendant then and there well knew and believed, A.B. did not own a business and did not have any business losses, and did not attend any school in 2016.

In violation of Title 26, United States Code, Section 7206(2) and Title 18, United States Code, Section 2.

COUNT TWELVE

On or about March 4, 2016, in the Eastern District of Missouri, the defendant,

ROBYN "TIFFANY" ROBERTS,

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax return (Form 1040) of I.G. for the calendar year 2015, which was false and fraudulent as to material matters in that a business loss

of \$7,063.00 and education credits of \$962.00 and \$1,443.00 were reported on that return, whereas, as the defendant then and there well knew and believed, I.G. did not own a business and did not have any business losses, and I.G. had not attended school in the calendar year 2015.

In violation of Title 26, United States Code, Section 7206(2) and Title 18, United States Code, Section 2.

COUNT THIRTEEN

On or about January 8, 2016, and February 1, 2017, in the Eastern District of Missouri, the defendant,

ROBYN “TIFFANY” ROBERTS,

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of U.S. Individual Income Tax returns (Form 1040) of M.H. for the calendar years 2015 and 2016, which were false and fraudulent as to material matters in that education credits of \$1,000.00 in 2015 and \$1,000.00 in 2016 were reported on those returns, whereas, as the defendant then and there well knew and believed, M.H. had not attended school in the calendar years 2015 and 2016.

In violation of Title 26, United States Code, Section 7206(2) and Title 18, United States Code, Section 2.

A TRUE BILL

FOREPERSON

SAYLER A. FLEMING
United States Attorney

DIANE E.H. KLOCKE, 61670MO
Special Assistant United States Attorney